



HHS TRANSMITTAL 99.3  
Departmental Accounting Manual  
Issue Date: 09/15/99

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### **Material transmitted**

Exhibit 4-20-A General Ledger Accounts and Records, pages 1-16  
Exhibit 4-40-A Accounting Entries and Transaction Codes, pages  
5-8 and 11-12.  
Chapter 4-50 Object Class Codes, pages 11-12 and 61-62

### **Material superseded**

Exhibit 4-20-A	(pages 1-16	:	98.6)
Exhibit 4-40-A	(pages 6-8 & 11	:	98.4)
Chapter 4-50	(page 11	:	97.3)
	(Page 62	:	98.4)

### **Background**

During the past year the USSGL Board has approved numerous changes in the USSGL Chart of Accounts that require changes to our HHSSGL general ledger accounts and the accompanying accounting entries and transaction codes, as well as a few changes in our sub-object class codes ***to be effective October 1, 1999***. The attachment to this transmittal details each addition, modification and deletion to HHS SGLs, TCS and sub-object class codes. This is the first of a series of changes to bring the HHSSGL into conformance with the USSGL. These changes were previously issued in draft form by memo dated July 14, 1999.

### **Filing Instructions**

Remove superseded material and replace with the new material. Post receipt of this transmittal to the HHS Checklist of Transmittals and file this transmitted in sequential order after the checklist.

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**Standard General Ledger Changes**

New SGLs

1360	Penalties, Fines and Administrative Fees Receivable	Establish new summary account with sub-accounts 1361 and 1362
1361	Penalties, Fines and Administrative Fees Receivable on Delinquent Accounts	Establish new posting account
1362	Penalties, Fines and Administrative Fees Receivable on Delinquent Loans	Establish new posting account
1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	Establish new posting account
1611	Discount on U.S. Treasury Securities Issued by Public Debt	Establish new posting account (was previously 1612)
1612	Premium on U.S. Treasury Securities Issued by Public Debt	Establish new posting account (was previously 1613)
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	Establish new posting account (was previously 1611)
1620	Investments in Securities Other Than Public Debt Securities (not currently used in HHS)	Establish new posting account
1621	Discount on Securities Other Than Public Debt Securities (not currently used in HHS)	Establish new posting account
1622	Premium on Securities Other Than Public Debt Securities (not currently used in HHS)	Establish new posting account
1623	Amortization of Discounts and Premiums on Securities Other Than Debt Securities (not currently used in HHS)	Establish new posting account
5310	Interest Revenue	Establish new summary account with new sub-accounts 5311 and 5312
5311	Interest Revenue Earned - Retained by Agency	Establish new posting account
5312	Interest Revenue Earned - General/Trust Fund Receipts	Establish new posting account
5319	Contra Revenue for Interest	Establish new posting account
5320	Penalties, Fines and Administrative Fees Revenue	Establish new posting account
5329	Contra Revenue for Penalties, Fines and Administrative Revenue	Establish new posting account
5909	Contra Revenue for Other Revenue	Establish new posting account
6720	Bad Debt Expense	Establish new posting account

New SGLs (continued)

6790	Other Expenses not Requiring Budgetary Resources	Establish new posting account
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6800	Future Funded Expenses	Establish new posting account
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Modified SGLs

1300	Receivables, Net	Sub-accounts 1360 and 1369 added
1340	Interest Receivables	Sub-accounts 134C, 134D, 134E and 134F Deleted and replaced by 1361 and 1362
1341	Interest Receivable on Loans	Subsidiary class "G" deleted
1344	Interest Receivable on General/Trust Fund Receipts	Subsidiary class "G" deleted
1349	Allowance for Loss on Interest Receivable	Subsidiary class "U" deleted
1600	Investments, Net	New sub-accounts 1610, 1611, 1612, 1613, 1620, 1621, 1622, and 1623 added. Old sub-accounts 1610 and 1611 deleted.
1610	Investments in U.S. Treasury Securities Issued by Public Debt	Account title changed and subsidiary class "N" deleted.
5000	Revenues and Financing sources	Sub-account 5909 added
5300	Interest and Penalties Revenue	Sub-accounts 5301, 5302 and 5303 deleted and replaced by 5310 and 5320; also added sub-accounts 5319 and 5329
6000	Expenses	Sub-accounts 6720, 6790 and 6800 added
6900	Other Expenses	Sub-account 6903 deleted

Deleted SGLs

134C	Penalty Receivable on Delinquent Accounts	Replaced by 1361
134D	Penalty Receivable on Delinquent Loans	Replaced by 1362
134E	Administrative Costs Receivable on Delinquent Accounts	Replaced by 1361
134F	Penalty Receivable on Delinquent Loans	Replaced by 1362
1611	Securities - Unamortized Premium or Discount	Summary account replaced by new posting Accounts 1611 and 1612
1612	Securities - Unamortized Discount	Replaced by new account 1611
1613	Securities - Unamortized Premiums	Replaced by new account 1612

Deleted SGLs (continued)

5301	Interest Revenue Earned - Retained by Agency	Replaced by 5311
5302	Interest Revenue - General/Trust Fund Receipts	Replaced by 5312
5303	Interest, Penalty and Administrative Costs Earned on Delinquent Accounts - General/Trust Fund Receipts	Replaced by 5320

6903 Bad Debt Expense - Unfunded

Replaced by 6720

**Transaction Code Changes**

**(NOTE: TC changes have no impact on DAM Chapter 4-40 unless there are new TCs or the TC titles have been modified or deleted.)**

- 109 5312 replaces 5302.
- 110 6720 replaces 6903 and "G" subsidiary class deleted from 6720. 2990 and 6190; "N" and "U" subsidiary classes deleted from 1319; and "Unfunded" deleted from TC title
- 111 6720 replaces 6903; "G" subsidiary class deleted from 6720. 2990 and 6190; "N" and "U" subsidiary classes deleted from 1359; entry "B" (331 and 3329) deleted, and "Unfunded" deleted from TC title.
- 11A 5329 replaces 6903; "G" subsidiary class deleted from 5329, 2990 and 6190; 1369 replaces 1349; and "U" subsidiary class deleted. "Unfunded" and "Accrued Interest" deleted from TC title and title changed to include "penalties, Fines and Administrative Fees." Also, 1361 and 1352 replaces 134A and 134F in the note below the TC title.
- 112 5319 replaces 6903; "G" subsidiary class deleted from 5319. 2990 and 6190; "U" subsidiary class deleted from 1349. "Unfunded" deleted from TC title and 134C, 134D, 134E and 134F deleted from the note below the TC title.
- 113 Deleted 3100 and "U" subsidiary class from 1319; "Unfunded" deleted from TC Title; also deleted the two notes at the end of the TC (these changes should have been made when 3211 was deleted).
- 114 Deleted the "U" subsidiary class from 1359.
- 118 Deleted the "U" subsidiary class from 1349; and added 134A and 134B.
- 128 "Accrued Interest" deleted, "Costs" changed to "Fees" and "Fines" added in TC title; 1369 replaced 1349; 1361 replaced 134C and 134E; "U" subsidiary class deleted from 1369; 134B transferred to TC 118; and note removed .
- 129 "Accrued Interest: deleted, "Costs" changed to "Fees" and "Fines" added in TC title; 1369 replaced 1349; 1362 replaced 134D and 134F; "U" subsidiary class deleted from 1349; 134B transferred to TC 118; and note removed .
- 139 5311 replaces 5301, 5312 replaces 5302; and "G" subsidiary class deleted from 1341, 1344, 5311 and 5312; "U" subsidiary class deleted from 1319.
- 140 5311 replaces 5301.
- 143 1613 replaces 1612; 5311 replaces 5903; and "N" subsidiary class deleted.
- 144 5311 replaces 6905; new 1613 replaces old 1613; and "N" subsidiary class deleted.
- 148 "Costs" changed to "Fees" and "Fines" added in TC title; 1361 replaced 134C and 134E; 5320 replaced 5303; 5312 added; and "G" subsidiary class deleted from 5990 and 2990.

**Transaction Code Changes (continued)**

**(NOTE: TC changes have no impact on DAM Chapter 4-40 unless there are new TCs or the TC titles have been modified or deleted.)**

- 149 "Costs" changed to "Fees" and "Fines" added in TC title; 1362 replaced 134D and 134F; 5320 replaced 5303; 5312 added; and "G" subsidiary class deleted from 5990 and 2990.
- 184 New 1610 replaced old 1610 and "N" subsidiary class deleted.
- 194 New 1610 replaced old 1610 and "N" subsidiary class deleted.
- 228 New 1610 replaced old 1610 and "N" subsidiary class deleted.

- 248 "Costs" changed to "Fees" and "Fines" added in TC title and 1361 replaced 134C and 134E.
- 249 "Costs" changed to "Fees" and "Fines" added in TC title and 1362 replaced 134D and 134F.
- 329 Deleted the note at bottom of TC (this should have been done when TC 421 was canceled).
- 332 New 1612 replaced old 1613; new 1610 replaced old 1610; and "N" subsidiary class deleted.
- 334 New 1610 replaced old 1610; new 1611 replaced old 1612; and "N" subsidiary class deleted.

### **Object Class Changes**

#### New Object Classes

- 11.5V Frequent Flyer Cash Award Pilot (CDC only)
- 61.5U Actual Bad Debt - Interest on Delinquent Loan

#### Modified Object Classes

- 61.5Q Change to: Actual Bad Debt - Interest on Delinquent Accounts
- 61.5R Change to: Actual Bad Debt - Penalties and Fines on Delinquent Accounts and Loans
- 61.5S Change to: Actual Bad Debt - Administrative Fees on Delinquent Accounts and Loans